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Contemporary Estate Planning Paradigms for Married Couples

Tax legislation in the past eight years has profoundly affected federal income and wealth transfer planning strategies, especially as applied to married couples. This presentation will present federal tax planning templates for married couples with small, medium, and large estates. Specific topics to be addressed include strategies for maximizing the step-up in basis at the death of the surviving spouse, the use of disclaimer planning, the use of so-called "Clayton QTIPs," and effective uses of the portability election.

Samuel A. Donaldson is professor of law at Georgia State University in Atlanta, where he teaches courses in taxation, estate planning, property, commercial law, and professional responsibility. A frequent speaker on federal income tax and estate planning, he is the co-author of a popular casebook on federal income tax and co-author of the popular "Price on Contemporary Estate Planning" practitioner treatise. An Academic Fellow of the American College of Trusts & Estate Counsel, he is a member of the bar in Washington, Oregon, and Arizona.

Join us on **Wednesday, March 20, 2019** at 5:30 PM
at the Omni Hotel - 500 California (at Montgomery) in San Francisco.

\$75 Preregistered Members \$95 Preregistered Guests
At the door – Registrations still needed - \$80 members and \$100 guests
Reservation needed by March 18, 2019

Send a check with names to: SFEPC – 767 Brannan Place – Concord, CA 94518

Or pay by credit card – <http://www.123signup.com/calendar?org=sfepc>

If you or your guest requires a vegetarian meal, please send an email to: sfepc@astound.net

Thank you to our meeting's sponsor:

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Continuing Education Credit:

MCLE: This activity is approved for MCLE credit of one hour by the State Bar of California.

CPA & CFP®: A sign-in sheet and an attendance certificate are provided at each meeting.

Excused Absence:

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